

APPLICATION FOR LICENSE

TOWN OF NORTH

Application and License Fee To Be Filed and Paid By April 30th.
Subject To Prosecution After May 1st.

STATE OF SOUTH CAROLINA,
Town of North

MAY 1, 202____ - APRIL 30, 202____

Date of Application / Start Date
_____, 20____

Business Name

Address (location of business)

Federal ID / SS Number

Mailing Address (if different)

SC Retail Tax Number

Type of Business

of Employees _____

Name of Owner, Partner or Principal

Local (____) _____ - _____ Home (____) _____ - _____

Emergency (____) _____ - _____ Fax (____) _____ - _____

New _____ Renewal _____ Going out of business on _____
Application for

Corporation _____ Partnership _____ Individual _____
Ownership

Is hazardous waste involved in operation? No ____ Yes ____ (attach details)

COMPUTATION OF LICENSE TAX

Compute your tax according to the following schedule and make check payable to TOWN OF NORTH

Gross income for preceding calendar or fiscal year \$ _____

Less income on which a license tax was paid to another
city or county for operations outside city/county - \$ _____

Balance of gross income subject to license tax = \$ _____

Rate Class: _____ (see business license ordinance for rates and class)

First \$2,000 \$ _____

Next \$998,000 _____

Next \$1,000,000 (90%) _____

Next \$1,000,000 (80%) _____

Next \$1,000,000 (70%) _____

Over \$4,000,000 (60%) _____

Total Business License Fee \$ _____

CERTIFICATION

I (we) do hereby certify that the above information and amount returned as gross income from my business is true and correct, and that I have made no deductions except income on which I have paid a business license tax to another city or county, for which I have proof of payment. I am familiar with the penalty provision of the ordinance and the grounds for revocation of the license, including making false or fraudulent statements in this application. I certify that all business personal property taxes due and payable to the Town and County have been paid, and that the above business name is the same as reported on documents filed with the State and Federal Governments. I understand that my business income tax returns and other documents may be inspected to verify gross income or other business data.

NOTE: The IRS has issued a ruling that a copy of your federal income tax will be required to be attached to your Business License Application.

Signature _____ Title _____ Date _____

OFFICE USE ONLY	Total License Tax:	
Payment:	Check No.	Date Received:
Penalty after due date _____ % per month \$		

Appendix B

Business License Class Schedule by NAICS Code

This appendix will be updated every odd year based on the latest available IRS statistics.

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	2.00
21	Mining	4.00
22	Utilities	1.00
23	Construction	8.10
31-33	Manufacturing	2.00
42	Wholesale trade	1.00
44-45	Retail trade	1.00
4411	Automobile Dealers	9.30
4412	Other Motor Vehicle Dealers	9.30
48-49	Transportation and warehousing	2.00
482	Rail Transportation	8.20
51	Information	4.00
517111	Wired Telecommunications Carriers	8.30
517112	Wireless Telecommunications Carriers (except Satellite)	8.30
52	Finance and insurance	7.00
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40
53	Real estate and rental and leasing	7.00
54	Professional, scientific, and technical services	5.00
55	Management of companies	7.00
56	Administrative and support and waste management and remediation services	4.00
61	Educational services	4.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
713120	Amusement Parks and Arcades (per machine)	8.51
713290	Nonpayout Amusement Machines (per machine)	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.60
721	Accommodation	3.00
722	Food services and drinking places	1.00
81	Other services	5.00

Note: Class Schedule is based on 2022 IRS data.

APPENDIX A: BUSINESS LICENSE RATE SCHEDULE

RATE CLASS	INCOME: \$0 - \$2,000	INCOME OVER \$2,000
	BASE RATE	RATE PER \$1,000 OR FRACTION THEREOF
1	\$20	\$0.45
2	\$25	\$0.50
3	\$30	\$0.55
4	\$35	\$0.60
5	\$40	\$0.65
6	\$45	\$0.70
7	\$50	\$0.75
8.1	\$35	\$0.50
8.2	Set by state statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$12.50 + \$12.50 per machine	
8.52	\$12.50 + \$180.00 per machine	
8.6	\$30 plus \$5.00 -OR- \$12.50 per table	\$0.55
9.30	\$30	\$0.75

DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$1,000,000, unless otherwise specifically provided for in this ordinance.

<u>Gross Income in \$ Millions</u>	<u>Percent of Class Rate for each additional \$1,000</u>
0 - 1	100%
1 - 2	90%
2 - 3	80%
3 - 4	70%
OVER 4	60%

CLASS 8 RATES

Each NAICS number designates a separate subclassification. The businesses in this section are treated as separate and individual subclasses due to provisions of state law, regulatory requirements, service burdens, tax equalization considerations, and other factors that are deemed sufficient to require individually determined rates. In accordance with state law, the Municipality also may provide for reasonable subclassifications for rates, described by an NAICS sector, subsector, or industry, that are based on particularized considerations as needed for economic stimulus or for the enhanced or disproportionate demands on municipal services or infrastructure.

8.1 NAICS 230000 – Contractors, Construction, All Types [Non-resident rates apply].

Resident rates, for contractors having a permanent place of business within the Municipality:

Minimum on first \$2,000	\$ 35.00 PLUS
Each additional 1,000.....	\$ 0.50

Non-resident rates apply to contractors that do not have a permanent place of business within the Municipality. A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor or materials for each project.

For licenses issued on a per-job basis, the total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle the contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base tax shall be paid in a license year. Licensees holding a per-job license shall file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for

which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount.

8.2 NAICS 482 – Railroad Companies (See S.C. Code § 12-23-210).

8.3 NAICS 517111, 517112 – Telephone Companies.

With respect to “retail telecommunications services” as defined in S. C. Code § 58-9-2200, the Municipality participates in a collections program administered by the Municipal Association of South Carolina. The Municipality has approved participation in the collections program by separate ordinance (the “Telecommunications Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to retail telecommunications services are set forth in the Telecommunications Collections Ordinance.

8.4 NAICS 5241 and 5242 – Insurance Companies and Brokers:

Independent agents, brokers, and their employees are subject to a business license tax based on their natural class. With respect to insurers subject to license fees and taxes under Chapter 7 of Title 38 and to brokers under Chapter 45 of Title 38, the Municipality participates in a collections program administered by the Municipal Association of South Carolina. The Municipality has approved participation in the collections program by separate ordinance (the “Insurers and Brokers Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to insurers and brokers are set forth in the Insurers and Brokers Collections Ordinance.

8.51 NAICS 713120 – Amusement Machines, coin operated (except gambling). Music machines, juke boxes, kiddie rides, video games, pin tables with levers, and other amusement machines with or without free play feature licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(1) and (A)(2) **[Type I and Type II]**.

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2746:

Per Machine	\$12.50 PLUS
Business license	\$12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.51.

8.52 NAICS 713290 – Amusement Machines, coin operated, non-payout. Amusement machines of the non-payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(3) **[Type III]**.

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2720(B):

Per Machine	\$180.00 PLUS
Business license	\$12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.52.

8.6 NAICS 713990 – Billiard or Pool Rooms, all types. (A) Pursuant to SC Code § 12-21-2746, license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that; PLUS, (B) with respect to gross income from the entire business in addition to the tax authorized by state law for each table:

Minimum on first \$2,000	\$30.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$0.55

9.3 NAICS 4411, 4412 – Automotive, Motor Vehicles, Boats, Farm Machinery or Retail.

(except auto supply stores - see 4413)

Minimum on first \$2,000	\$30.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$0.75

One sales lot not more than 400 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.

Gross receipts for this classification shall include value of trade-ins. Dealer transfers or internal repairs on resale items shall not be included in gross income.